

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 43  
ELKHART, INDIANA

January 1, 2004 to December 31, 2004





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## OFFICIALS

### Office

### Official

### Term

Chairman, Bureau of Motor  
Vehicles Commission

Gerald Coleman  
Mary DePrez  
Joel Silverman

01-06-02 to 02-29-04  
03-01-04 to 01-09-05  
01-10-05 to 01-11-09

Branch Manager

Carol A. Smith  
Jeannie Kendrick

01-01-04 to 09-27-05  
09-28-05 to 12-31-05



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 43 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 14, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBER 43  
 ELKHART, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2004 to December 31, 2004

	<u>Amount</u>
Collections:	
Registrations	\$ 5,407,272
Titles	1,522,240
Drivers licenses	316,518
Watercraft	115,821
Miscellaneous	<u>1,901</u>
Total	<u><u>\$ 7,363,752</u></u>
Distributions:	
State fees	\$ 2,673,638
County tax	3,900,620
Commission fees	<u>789,494</u>
Total	<u><u>\$ 7,363,752</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 43  
ELKHART, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBER 43  
 ELKHART, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle registrations:	
Passenger	31,663
Motorcycle	1,173
RV (housecar)	453
Light truck	9,171
Other truck	578
Farm truck	5
Tractor	15
Trailer	3,286
Semitrailer	709
School and church bus	31
Other bus	1
Other	7
	<hr/>
Total vehicle registrations	<u><u>47,092</u></u>
Drivers licenses and permits:	
Drivers licenses/learners permits	12,822
CDL licenses/CDL permits	780
Placards	1,640
Other	10,614
	<hr/>
Total drivers licenses and permits	<u><u>25,856</u></u>
Titles:	
Vehicles	26,582
Watercraft	322
	<hr/>
Total titles	<u><u>26,904</u></u>
Total watercraft registrations	<u><u>1,194</u></u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 43  
ELKHART, INDIANA  
EXAMINATION RESULTS AND COMMENTS

REDECLARED WEIGHT

Plate numbers 8621V and 417522A could not be found in the Hold for Audit Inventory. These plates had been replaced with plate numbers 990D and 21547E in reweight transactions.

When a plate has been replaced due to reweighting, the new registration stub/receipt should be attached to the original registration (photocopy or BOSS inquiry) and placed with the plate in the Hold for Audit items. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2004. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2005	Trailer	67897C
2007	Passenger	20D 8495
2007	Passenger	20D 9997 to 9999
2007	Passenger	20F 498
2007	Truck	284864A
2007	Truck	285386A
2007	Truck	2791E
2007	Permanent Semitrailer	566302

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 43  
ELKHART, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2005, with Jeannie Kendrick, Branch Manager. The official concurred with our findings.